

# DATA Act Audit Collaboration Working Group

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DATA Act Overview

Creation of the Working Group

Working Group Progress to Date

Focus Areas for the Working Group

## DATA Act Overview

- **Legislation:** Passed Congress on April 28. Signed into law on May 9, 2014 (P.L. 113-101). Amends the Federal Funding Accountability and Transparency Act (FFATA) to require full disclosure of Federal agency expenditures.
- **Purpose:** To establish government-wide financial data standards and increase the availability, accuracy, and usefulness of Federal spending information.
- **Goal:** Development of Government-wide data standards, simplifying financial reporting, and improving the quality of the spending data.

# Key Deliverables and Timeline

Activity	Responsible Party	Deadline
Develop and issue guidance on data standards	Treasury & OMB	1 year after enactment • May 2015
Establish Pilot program that will generate recommendations to standardize reporting, eliminate duplication and unnecessary reports and reduce compliance	OMB	1 year after enactment, completed within 2 years after pilot established • May 2015 – May 2017
Post, on the web, information about each appropriations account, program activities, etc.	Treasury, OMB, Agencies	3 years after enactment (not less than quarterly) May 2017
Report financial and payment data in accordance with the new standards	Agencies	2 years after guidance • May 2017
Ensure the new data standards are applied to the data on USASpending.gov	OMB & Treasury	2 years after guidance • May 2017
Report on results of pilot	OMB	90 days after pilot completion • August 2017
Establish guidance to agencies on how data standards can reduce burden and simplify reporting requirements/eliminate duplication	OMB	1 year after report • August 2018

Each Agency must certify a quarterly submission of linked financial and award-level data

- Data is to be sourced from the financial system and reported in a predesignated format using government-wide standards
- Data must align the obligation document and the award ID as well as dollar values
- Certified submission is publicly displayed on the new USAspending.gov



Explore The Data  
g. Coming soon

Developers

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Search (coming soon)



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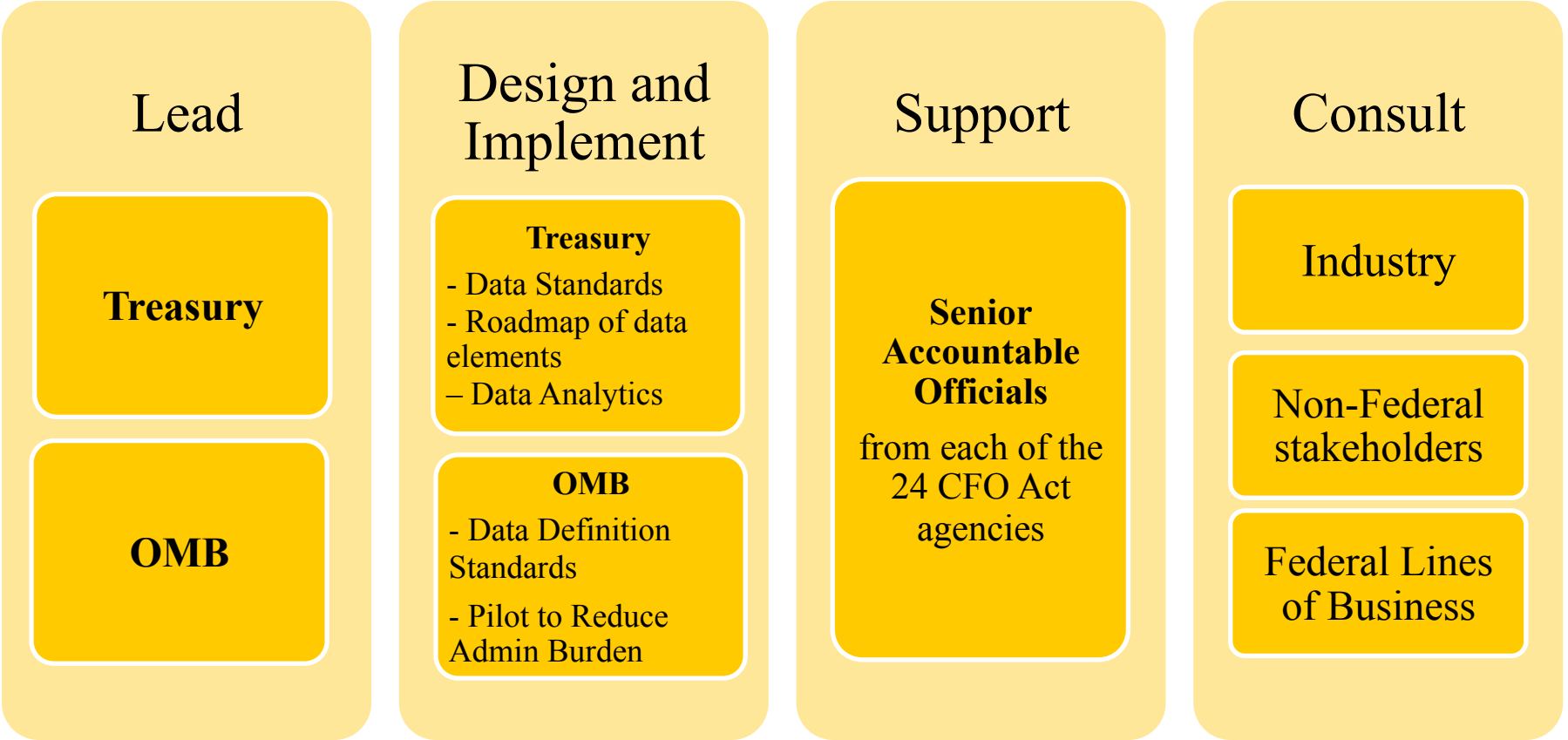


Start Your Search

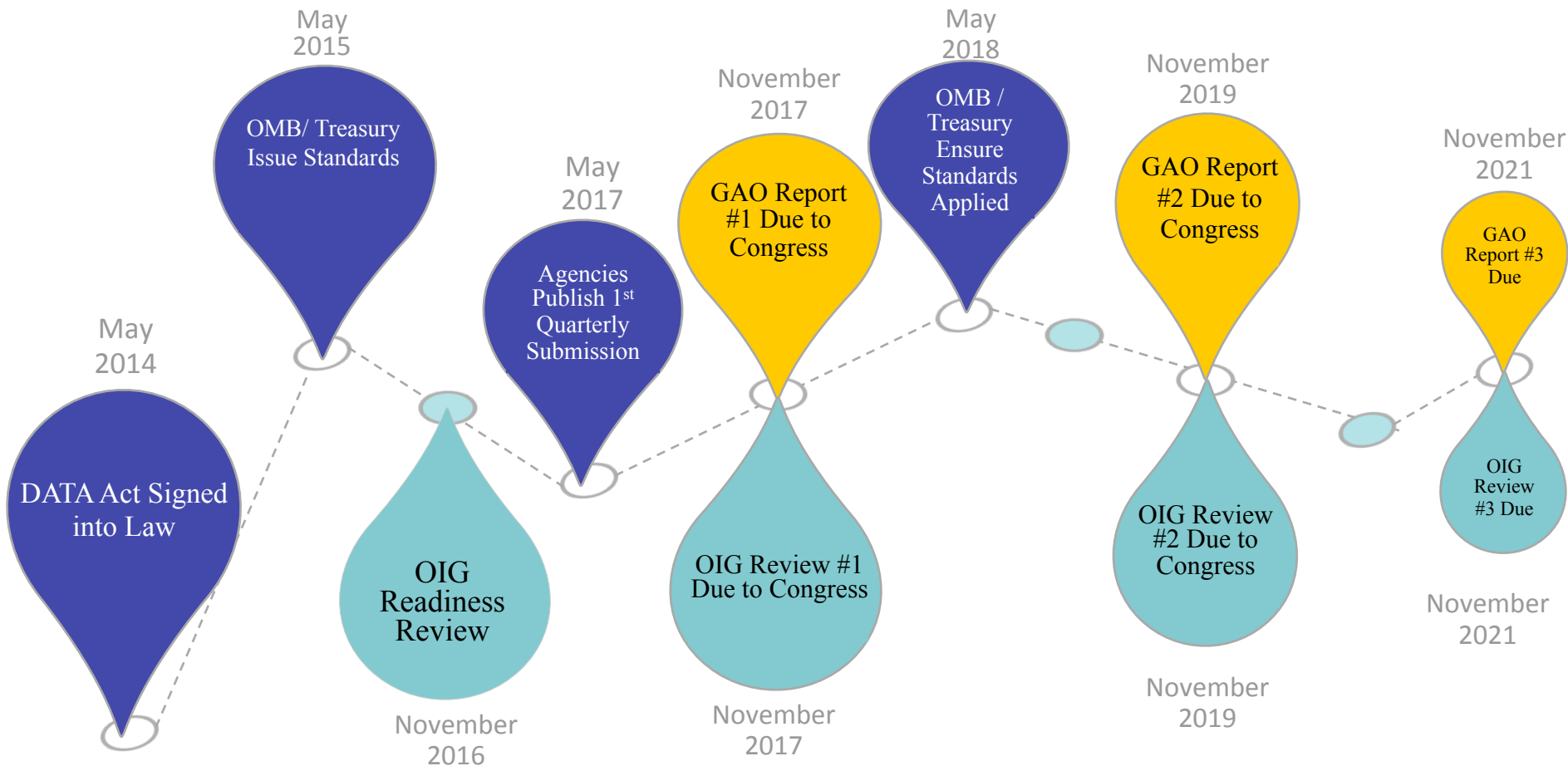


**Executive Steering Committee – OMB and Treasury**

Inter-Agency Advisory Committee – OMB, Treasury, OSTP, GSA and Representatives from: CFOC, BOAC, ACE, COFAR, CAOC, CIOC, PIC



# DATA Act Oversight Requirements

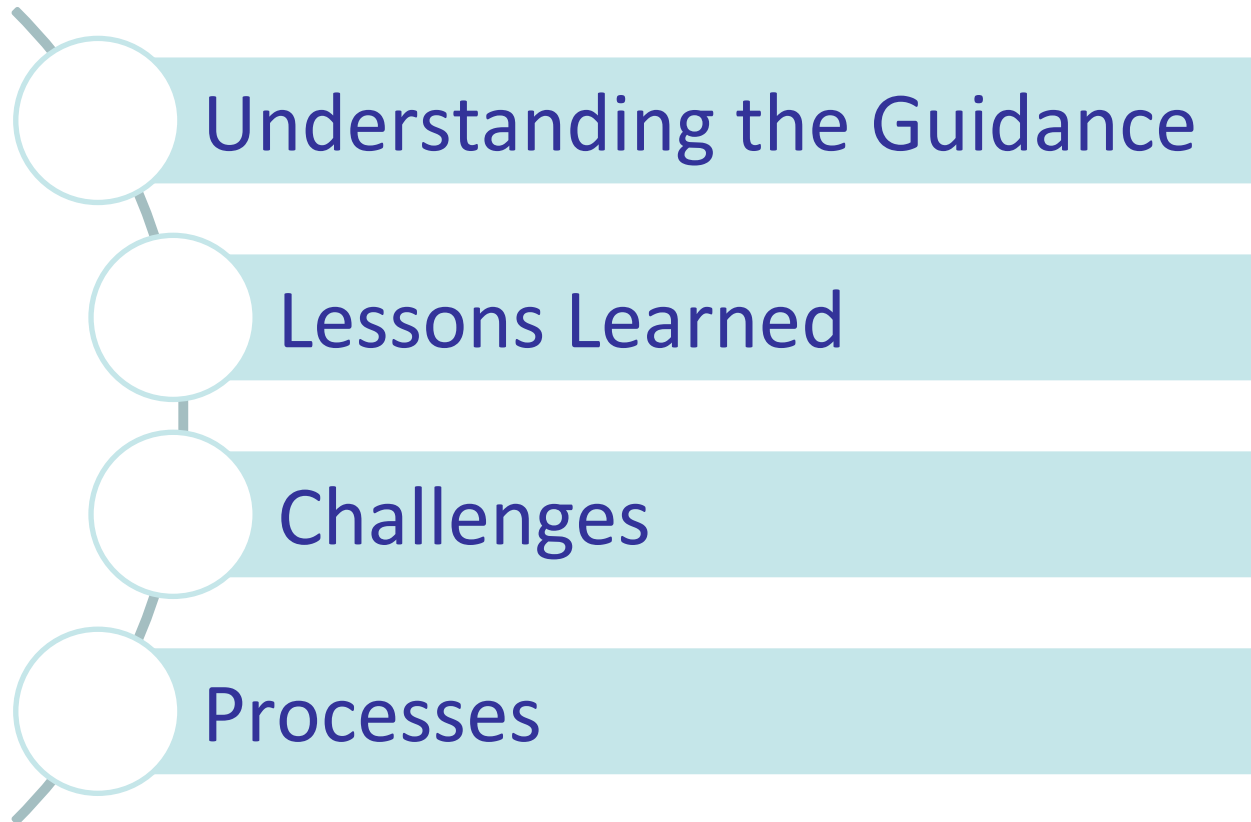


## Creation of the Working Group

- Requirements are unique
  - Covers a new topic/audit
  - Process is new to preparers and reviewers
  - Applied to an initial submission
  - Criteria yet to be standardized
- Difficult questions emerged
  - Are we meeting the letter of the law?
  - Are we achieving the underlying intent of the law?
  - Are we ensuring transparency and data quality?
- CFOC identified an opportunity
  - Create a forum to discuss implementation and audit issues
  - Develop a platform for effective collaboration

- Launched in Spring 2017 to facilitate smooth implementation of the DATA Act
- Co-chairs each bring a valuable perspective
  - Sheila Conley: Largest reporting agency
  - Brett Baker: Chair of FAEC
  - Debra Harker: Treasury OIG
- Success driven by the desire to increase data quality
  - Non-funded group with no mandate or authority to issue policy
  - Recommendations will be more focused, vetted across government, and value-added
- Additional stakeholder participation increases the working group effectiveness
  - Procurement, financial assistance, and OIG communities

## Working Group Progress to Date



## Engaging the OIG Community

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- Open Communication Channels
- Working Toward Common Goals

## Common Learning Curve

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- Difference between Broker Warnings and Agency Data Issues
- First Time for Entity Reporting and Auditing

## Comparing Audit Procedures

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- Performance Review versus Attestation Audit
- Sampling Methodologies

## Sharing the Results

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- Varying Treatment for data elements
- Best practices and suggestions for improvement
- Interpreting the Recommendations

## Focus Areas for the Working Group

Audit reports issued in November 2018 highlight continuing need for the Working Group.

- Government-wide issues exist that need to be addressed
- The Working Group can assist OMB in meeting the May 2018 data standards compliance deadline
- Recommendations for improving policy guidance are needed and Working Group recommendations will carry weight

Inventory of Issues/Opportunities



Consolidate



Prioritize



Establish Teams of SMEs



Develop Recommendations



- This Working Group will meet bi-monthly, starting on February 9, 2018
  - April 13, 2018
  - June 8, 2018
  - August 10, 2018
  - October 12, 2018
  - December 14, 2018
- Individual SME Teams will gather on alternate months to address focused topics